Salter & Company, LLC Certified Public Accountants

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February 15, 2011

Mr. Daniel T. Buckley Campaign Finance Analyst Reports Analysis Division Federal Elections Commission 999 E Street, NW Washington, DC 20463

Dear Mr. Buckley:

Subject: Amended 12 Day Pre-General Report (10/1/10-10/13/10)

Our client, United Association Political Education Committee (UAPEC), has instructed us to respond to your notice dated January 31, 2011. We have enclosed a copy of that notice for your convenience.

Please be advised that an amended report has been filed reflecting the reclassification of the contribution to Middle Class America PAC from Line 29 to Line 23. Also, the Column B Totals should be in balance.

If you should have any further questions, please contact me.

Sincerely,

Jerome J. Robertson, CPA